

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 963 - SB 1226

February 25, 2017

SUMMARY OF BILL: Authorizes service credit for assistant district attorneys for the suspended salary increase that occurred from July 1, 2003, to June 30, 2004, pursuant to Tenn. Code Ann. § 8-7-226(b).

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – \$334,400

Assumptions:

- Under Tenn. Code Ann. § 8-7-226(a), assistant district attorneys are compensated according to a pay schedule which is based on credible service. However, credible service was not recognized for FY03-04 and FY09-10.
- The bill would reinstate the credible service for FY03-04.
- The bill will apply to 88 assistant district attorneys and will increase their base salary by a combined \$217,788. Some assistant district attorneys will hit their maximum salary base and will begin collecting longevity because of the bill. This longevity totals \$36,900. Benefits must be paid on the increased salary base and on the longevity.
- The total recurring increase in state expenditures as a result of the bill is estimated to be \$334,406 [$\$217,788 + (\$217,788 \times 0.2365) \text{ benefits} + (\$217,788 \times 0.0765) \text{ FICA} + \$36,900 + (\$36,900 \times 0.2365) \text{ benefits} + (\$36,900 \times 0.0765) \text{ FICA}$].

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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